

OPINION  
51-180

March 30, 1951 (OPINION)

TAXATION

RE: Governmental Agencies - Motor Vehicle Fuel Tax

Your letter of March 22, 1951, to the attorney general, has been received.

In your letter you inquire whether, under the provisions of Senate Bill 104 enacted by the recent North Dakota legislature, governmental agencies are required to pay the one cent motor vehicle fuel tax imposed by that act.

As we construe the act, the tax is on the consumer, and in view of the decision laid down in the case of Federal Land Bank of St. Paul v. Bismarck Lumber Company, 314 U.S., 95, and supporting federal decisions, it is our opinion that the government and its governmental agencies are exempt and need not pay the one cent tax imposed by the law when purchasing gasoline for governmental purposes.

ELMO T. CHRISTIANSON

Attorney General